

**Harrison Ranch  
Community Development District  
General Fund  
Fiscal Year 2014/2015**

Chart of Accounts Classification	Budget for 2014/2015
<b>REVENUES</b>	
Interest Earnings	
Interest Earnings	0
Special Assessments	
Tax Roll*	917,935
Off Roll*	192,628
Other Miscellaneous Revenues	
Clubhouse Rentals	6,220
Miscellaneous Revenues	0
Community Activity Revenues	5,500
Lease Revenue	4,200
Key/Access Revenue	960
<b>TOTAL REVENUES</b>	<b>\$1,127,443</b>
Balance Forward from Prior Year(s)	\$0
<b>TOTAL REVENUES AND BALANCE</b>	<b>\$1,127,443</b>
<b>EXPENDITURES - ADMINISTRATIVE</b>	
Legislative	
Supervisor Fees	7,200
Financial & Administrative	
Administrative Services	6,953
District Management	28,325
District Engineer	20,000
Disclosure Report	5,000
Trustees Fees	2,500
Financial Consulting Services	7,210
Accounting Services	15,450
Auditing Services	3,200
Arbitrage Rebate Calculation	650
Travel	400
Public Officials Liability Insurance	6,900
Legal Advertising	3,000
Bank Fees	1,250
Dues, Licenses & Fees	1,550
Property Taxes	965
Website Fees & Maintenance	555
Legal Counsel	
District Counsel	25,000
<b>Administrative Subtotal</b>	<b>\$136,108</b>
<b>EXPENDITURES - FIELD OPERATIONS</b>	
Electric Utility Services	
Utility Services	6,000
Street Lights	40,000
Utility - Recreation Facilities	38,000
Gas Utility Services	
Utility Services	0
Water-Sewer Combination Services	
Utility Services	37,500
Stormwater Control	
Aquatic Maintenance	38,000
Lake/Pond Bank Maintenance	7,500
Mitigation Area Monitoring & Maintenance	21,510
Aquatic Plant Replacement	500
Stormwater System Maintenance	3,000
Other Physical Environment	
Property/GL Insurance	16,000
Entry & Walls Maintenance	3,000
Landscape Maintenance	278,000
Well Maintenance	2,500
Tree Trimming Services	5,000
Maintenance/Handyman Services	5,000
Holiday Decorations	8,000
Irrigation Repairs	15,000
Landscape - Mulch	42,200

**Harrison Ranch  
Community Development District  
General Fund  
Fiscal Year 2014/2015**

Chart of Accounts Classification	Budget for 2014/2015
Landscape Replacement Plants, Shrubs, Trees	25,000
Annual Flower Program	30,675
Fire Ant Treatment	4,500
Road & Street Facilities	
Street Light Decorative Light Maintenance	25,000
Sidewalk Repair & Maintenance	1,000
Parking Lot Repair & Maintenance	4,500
Parks & Recreation	
Staff - Salaries	63,931
Staff - P/R Taxes	6,439
Staff - Workers Comp	3,600
Staff - Health Insurance	5,820
Payroll Processing/Reimbursement	1,114
Management Contract	22,800
Program Activities Payroll	7,670
Operating & Community Programming	39,035
Exterior Clubhouse Maintenance & Repair	15,000
Pool/Patio Furniture	5,000
Pest Control	1,000
Fitness Equipment Maintenance & Repairs	3,000
Clubhouse - Facility Janitorial Service	9,000
Security & Fire System Monitoring & Maintenance	3,000
Facility A/C & Heating Maintenance & Repair	1,700
Interior Clubhouse Maintenance & Repairs	6,800
Telephone Fax, Internet	3,800
Office Supplies	1,575
Furniture Repair/Replacement	1,200
Pool Maintenance & Repairs	20,600
Playground Equipment and Maintenance	1,200
Athletic Field Maintenance & Repairs	1,250
Access Control Maintenance & Repair	1,500
Clubhouse Miscellaneous Expense (Recycling)	500
Trail/Bike Path Maintenance	20,000
Tennis Court Maintenance & Supplies	1,200
Contingency	
Miscellaneous Contingency	2,000
Capital Reserves	84,216
Capital Outlay	0
<b>Field Operations Subtotal</b>	<b>\$991,335</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,127,443</b>
<b>EXCESS OF REVENUES OVER</b>	<b>\$0</b>

**Budget Template  
Harrison Ranch Community Development District  
Debt Service  
Fiscal Year 2014/2015**

Chart of Accounts Classification	Series 2007A	Budget for 2014/2015
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$ 324,849.00	\$ 324,849.00
<b>TOTAL REVENUES</b>	<b>\$ 324,849.00</b>	<b>\$ 324,849.00</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Financial & Administrative		
Bank Fees	\$ -	\$ -
Debt Service Obligation	\$ 324,849.00	\$ 324,849.00
<b>Administrative Subtotal</b>	<b>\$ 324,849.00</b>	<b>\$ 324,849.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 324,849.00</b>	<b>\$ 324,849.00</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

Collection and Discount % applicable to the county: 7.0%

**Gross Assessments** \$ **349,300.00**

**Notes:**

Tax Roll Collection Costs for Manatee County is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received

**Harrison Ranch Community Development District**

**FISCAL YEAR 2014/2015 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2014/2015 O&M Budget	\$1,110,563.00
Manatee Co. 7% Collection Cost:	\$83,590.76
2014/2015 Total:	<u>\$1,194,153.76</u>

2013/2014 O&M Budget	\$965,395.00
2014/2015 O&M Budget	\$1,110,563.00
Total Difference:	<u>\$145,168.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2013/2014	2014/2015	\$	%
Debt Service - Attached Villas - Platted	\$700.00	\$700.00	\$0.00	0.00%
Operations/Maintenance - Attached Villas	\$791.26	\$910.25	\$118.99	15.04%
<b>Total</b>	<b>\$1,491.26</b>	<b>\$1,610.25</b>	<b>\$118.99</b>	<b>7.98%</b>
Debt Service - Single Family 55/60 - Platted	\$800.00	\$800.00	\$0.00	0.00%
Operations/Maintenance - Single Family 55/60	\$909.95	\$1,046.78	\$136.83	15.04%
<b>Total</b>	<b>\$1,709.95</b>	<b>\$1,846.78</b>	<b>\$136.83</b>	<b>8.00%</b>
Debt Service - Single Family 70 - Platted	\$900.00	\$900.00	\$0.00	0.00%
Operations/Maintenance - Single Family 70	\$1,028.64	\$1,183.32	\$154.68	15.04%
<b>Total</b>	<b>\$1,928.64</b>	<b>\$2,083.32</b>	<b>\$154.68</b>	<b>8.02%</b>
Debt Service - Single Family 80 - Platted	\$1,000.00	\$1,000.00	\$0.00	0.00%
Operations/Maintenance - Single Family 80	\$1,107.77	\$1,274.35	\$166.58	15.04%
<b>Total</b>	<b>\$2,107.77</b>	<b>\$2,274.35</b>	<b>\$166.58</b>	<b>7.90%</b>
Debt Service - Attached Villas - Unplatted <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Attached Villas	\$791.26	\$910.25	\$118.99	15.04%
<b>Total</b>	<b>\$791.26</b>	<b>\$910.25</b>	<b>\$118.99</b>	<b>15.04%</b>
Debt Service - Single Family 55/60 - Unplatted <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 55/60	\$909.95	\$1,046.78	\$136.83	15.04%
<b>Total</b>	<b>\$909.95</b>	<b>\$1,046.78</b>	<b>\$136.83</b>	<b>15.04%</b>
Debt Service - Single Family 70 - Unplatted <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 70	\$1,028.64	\$1,183.32	\$154.68	15.04%
<b>Total</b>	<b>\$1,028.64</b>	<b>\$1,183.32</b>	<b>\$154.68</b>	<b>15.04%</b>
Debt Service - Single Family 80 - Unplatted <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 80	\$1,107.77	\$1,274.35	\$166.58	15.04%
<b>Total</b>	<b>\$1,107.77</b>	<b>\$1,274.35</b>	<b>\$166.58</b>	<b>15.04%</b>

<sup>(1)</sup> Unplatted Lands are not subject to Debt Service Assessments

## HARRISON RANCH

### FISCAL YEAR 2014/2015 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET	\$1,110,563.00
COLLECTION COSTS @ 7.0%	<u>\$83,590.76</u>
TOTAL O&M ASSESSMENT	<u>\$1,194,153.76</u>

LOT SIZE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT				TOTAL SERIES 2007A DEBT SERVICE ASSESSMENT
	SERIES 2007A		EAU FACTOR	TOTAL	% TOTAL	TOTAL	
	O&M	DEBT SERVICE (1)		EAU's	EAU's	O&M BUDGET	
<b>PLATTED PARCELS</b>							
ATTACHED VILLAS	30	28	1.00	30.00	2.29%	\$27,307.43	\$19,600.00
SINGLE FAMILY 55/60	633	316	1.15	727.95	55.49%	\$662,614.71	\$252,800.00
SINGLE FAMILY 70	196	81	1.30	254.80	19.42%	\$231,931.08	\$72,900.00
SINGLE FAMILY 80	15	4	1.40	21.00	1.60%	\$19,115.20	\$4,000.00
<b>TOTAL PLATTED</b>	<u><b>874</b></u>	<u><b>429</b></u>		<u>1033.75</u>	<u>78.80%</u>	<u>\$940,968.41</u>	<u>\$349,300.00</u>
<b>UNPLATTED LANDS</b>							
	PLANNED UNITS						
ATTACHED VILLAS	82	0	1.00	82.00	6.25%	\$74,640.30	\$0.00
SINGLE FAMILY 55/60	41	0	1.15	47.15	3.59%	\$42,918.17	\$0.00
SINGLE FAMILY 70	64	0	1.30	83.20	6.34%	\$75,732.60	\$0.00
SINGLE FAMILY 80	47	0	1.40	65.80	5.02%	\$59,894.29	\$0.00
<b>TOTAL UNPLATTED</b>	<u><b>234</b></u>	<u><b>0</b></u>		<u>278.15</u>	<u>21.20%</u>	<u>\$253,185.36</u>	<u>\$0.00</u>
<b>TOTAL COMMUNITY</b>	<u><b>1108</b></u>	<u><b>429</b></u>		<u><b>1311.90</b></u>	<u><b>100.00%</b></u>	<u><b>\$1,194,153.76</b></u>	<u><b>\$349,300.00</b></u>

PER LOT ANNUAL ASSESSMENT		
DEBT		
O&M	SERVICE (2)	TOTAL (3)
\$910.25	\$700.00	\$1,610.25
\$1,046.78	\$800.00	\$1,846.78
\$1,183.32	\$900.00	\$2,083.32
\$1,274.35	\$1,000.00	\$2,274.35
\$910.25	\$0.00	\$910.25
\$1,046.78	\$0.00	\$1,046.78
\$1,183.32	\$0.00	\$1,183.32
\$1,274.35	\$0.00	\$1,274.35

LESS: Manatee County Collection Costs and Early Payment Discount Costs

Net Revenue to be Collected

(\$83,590.76)	(\$24,451.00)
<u>\$1,110,563.00</u>	<u>\$324,849.00</u>

UNPLAT BY ACREAGE    204.41    204.41

\$253,185.36	\$0.00
--------------	--------

PER ACRE ASSESSMENTS - UNPLATTED		
O&M	DEBT	TOTAL
\$1,238.60	\$0.00	\$1,238.60

- (1) Reflects the number of lots with Series 2007A debt outstanding.
- (2) Annual debt service assessment per lot adopted in connection with the Series 2007A bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discount costs.
- (3) Annual assessment that will appear on November 2014 Manatee County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.